

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

North Adams Community Schools (0025)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$33,751	\$25,149	n/a	-25%
	11100 Elementary	\$2,114,035	\$2,663,311	\$2,610,914	24%	-2%
	11200 Middle/Junior High	\$1,074,275	\$1,293,306	\$1,282,022	19%	-1%
	11300 High School	\$2,081,191	\$2,222,024	\$2,288,382	10%	3%
	11355 Academic Honors - High Ability Student Program	\$0	\$53,100	\$0	n/a	-100%
	11420 Agriculture B	\$0	\$34,505	\$35,874	n/a	4%
	11430 Distributive Education	\$29,569	\$38,915	\$40,917	38%	5%
	11440 Health Occupations	\$33,213	\$48,703	\$51,814	56%	6%
	11450 Consumer and Homemaking	\$109,115	\$128,348	\$137,091	26%	7%
	11470 Business Education	\$46,219	\$31,467	\$33,380	-28%	6%
	11480 Industrial Education A	\$53,585	\$64,520	\$26,798	-50%	-58%
	11490 Industrial Education B	\$45,371	\$55,905	\$65,201	44%	17%
	11510 Cooperative Education	\$123,949	\$59,366	\$59,312	-52%	0%
	11590 Other Vocational Education Programs	\$144,961	\$103,131	\$62,486	-57%	-39%
	12100 Gifted and Talented	\$15,219	\$10,628	\$14,915	-2%	40%
	12350 Homebound	\$0	\$1,641	\$2,279	n/a	39%
	12520 Compensatory	\$19,435	\$8,135	\$6,794	-65%	-16%
	12710 Equal Opportunity At Risk	\$0	\$15,509	\$7,644	n/a	-51%
	12810 Special Education Preschool	\$57,994	\$63,300	\$71,500	23%	13%
	12900 Other Special Programs	\$22,158	\$152	\$14,071	-36%	> 500%
	13100 Adult Basic Education	\$2,346	\$9,220	\$15,508	> 500%	68%
	13900 Other Adult/Continuing Ed Programs	\$39,221	\$51,641	\$45,525	16%	-12%
	14100 Elementary	\$33,068	\$0	\$17,951	-46%	n/a
	14200 Middle/Junior High	\$3,146	\$3,985	\$7,228	130%	81%
	14300 High School	\$68,630	\$49,585	\$52,635	-23%	6%
	15100 Non-Credit Enrichment Programs	\$0	\$1,505	\$162	n/a	-89%
	16100 Remediation Testing	\$73,128	\$13,524	\$76,508	5%	466%
	22210 Service Area Direction	\$50,694	\$0	\$0	-100%	n/a
	22220 School Library	\$354,583	\$424,608	\$422,584	19%	0%
	22230 Audiovisual	\$7,020	\$6,801	\$8,131	16%	20%
	22240 Education Television	\$1,385	\$2,091	\$2,894	109%	38%
	22250 Computer Assisted Instruction Services	\$237,287	\$40,338	\$44,283	-81%	10%
	22290 Other Education Media Services	\$6,449	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$383,057	\$532,071	\$534,777	40%	1%
	25810 Direction of Rental Services	\$10,641	\$0	\$0	-100%	n/a
	25820 Textbooks and Repairs	\$114,770	\$849	\$1,367	-99%	61%
	25840 Other Textbook Rental Services	\$141,987	\$275,632	\$250,082	76%	-9%
	26497 Teachers Retirement Fund	\$245,359	\$452,136	\$446,601	82%	-1%
	41100 Transfer Tuition	\$798,000	\$5,820	\$4,880	-99%	-16%
	41400 Joint Services and Supply	\$0	\$1,026,823	\$1,055,053	n/a	3%

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	41700 Interlocal Agreements - Other	\$0	\$1,289	\$296	n/a	-77%
Student Academic Achievement Total		\$8,541,061	\$9,827,635	\$9,823,005	15%	0%
Student Instructional Support						
	21130 Social Work Services	\$23,283	\$2,493	\$2,335	-90%	-6%
	21190 Other Attendance/Social Work Services	\$0	\$0	\$1,097	n/a	n/a
	21210 Service Area Direction	\$44,827	\$23,477	\$0	-100%	-100%
	21220 Counseling Services	\$255,268	\$373,456	\$380,286	49%	2%
	21250 Records Maintenance	\$9,741	\$896	\$1,853	-81%	107%
	21290 Other Guidance Services	\$0	\$3,738	\$1,566	n/a	-58%
	21340 Nurse Services	\$38,717	\$65,967	\$51,765	34%	-22%
	21390 Other Health Services	\$4,847	\$5,113	\$1,667	-66%	-67%
	22110 Service Area Direction	\$9,166	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$69,487	\$97,440	\$80,180	15%	-18%
	22130 Instructional Staff Training Services	\$61,476	\$155,588	\$160,866	162%	3%
	22190 Instructional Staff Training Services - Other	\$6,835	\$29,336	\$19,960	192%	-32%
	23110 Service Area Direction	\$9,833	\$10,000	\$10,000	2%	0%
	23120 Service Area Assistants	\$55,629	\$62,787	\$59,028	6%	-6%
	23190 Other Governing Body Services	\$12,414	\$20,612	\$11,403	-8%	-45%
	23210 Office of the Superintendent	\$233,992	\$389,740	\$314,718	34%	-19%
	23220 Community Relations	\$44,915	\$76,947	\$44,651	-1%	-42%
	23290 Other Executive Administrative Services	\$4,981	\$3,815	\$3,368	-32%	-12%
	24900 Other Support Services - School Admin.	\$187,930	\$223,257	\$231,720	23%	4%
	26450 Health Services	\$6,160	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$67,081	\$70,621	n/a	5%
	26710 Technology Support and Maintenance	\$0	\$109,571	\$108,507	n/a	-1%
Student Instructional Support Total		\$1,079,501	\$1,721,312	\$1,555,592	44%	-10%
Overhead and Operational						
	23150 Legal Services	\$13,725	\$8,358	\$10,784	-21%	29%
	23160 Promotion Expenses	\$1,903	\$1,179	\$1,003	-47%	-15%
	25240 Payroll Services	\$0	\$288	\$253	n/a	-12%
	25291 Refund of Revenue	\$7,385	\$909	\$625	-92%	-31%
	25293 Printed Forms	\$1,179	\$0	\$0	-100%	n/a
	25295 Bank Service Charge	\$0	\$0	\$0	n/a	n/a
	25360 Rent of Buildings & Equipment	\$160,658	\$469,320	\$435,624	171%	-7%
	25420 Maintenance of Buildings	\$1,230,290	\$1,475,345	\$1,417,433	15%	-4%
	25430 Maintenance of Grounds	\$36,783	\$62,364	\$62,706	70%	1%
	25440 Maintenance of Equipment	\$87,692	\$17,267	\$16,484	-81%	-5%
	25460 Security Services	\$0	\$0	\$2,856	n/a	n/a

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25470 Insurance (other than buses)	\$78,155	\$81,858	\$72,023	-8%	-12%
	25490 Other Operating/Maintenance of Plant	\$1,453	\$290	\$462	-68%	60%
	25510 Service Area Direction	\$90,892	\$96,800	\$97,626	7%	1%
	25520 Vehicle Operation	\$315,450	\$371,903	\$348,444	10%	-6%
	25530 Monitoring Services	\$17,427	\$25,379	\$24,539	41%	-3%
	25540 Vehicle Servicing and Maintenance	\$140,302	\$202,280	\$216,380	54%	7%
	25550 Purchase of School Buses	\$166,860	\$194,865	\$207,955	25%	7%
	25560 Insurance on Buses	\$15,048	\$16,423	\$17,529	16%	7%
	25580 Contracted Transportation Services	\$973	\$5,998	\$4,970	411%	-17%
	25590 Other Pupil Transportation Services	\$10,325	\$2,155	\$1,941	-81%	-10%
	25591 Bus Driver Training	\$0	\$315	\$770	n/a	144%
	25610 Service Area Direction	\$37,948	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$224,476	\$312,599	\$313,632	40%	0%
	25690 Other Food Services	\$418,619	\$575,753	\$563,117	35%	-2%
	25790 Other Internal Services	\$27,798	\$15,286	\$21,130	-24%	38%
	25920 Ditch Assessments	\$132	\$623	\$1,390	> 500%	123%
	26200 Planning, Research, Develop., & Evaluation	\$17,979	\$15,382	\$11,587	-36%	-25%
	26495 Official Bonds	\$60	\$1,284	\$1,964	> 500%	53%
	26499 Other	\$30,682	\$0	\$0	-100%	n/a
	31000 Direction of Community Services	\$0	\$4,904	\$0	n/a	-100%
	33000 Civic Services	\$0	\$0	\$0	n/a	n/a
	34000 Athletic Coaches	\$64,144	\$229,319	\$230,755	260%	1%
	36000 Welfare Activities Services	\$0	\$312,151	\$259,934	n/a	-17%
	39100 High School Band Uniforms	\$305	\$0	\$973	219%	n/a
	39200 Contributions to Historical Societies	\$21	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$7,095	\$11,922	\$10,220	44%	-14%
	39500 Child Care Services	\$13,526	\$23,849	\$44,063	226%	85%
	39600 Step Ahead	\$34,394	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$121,800	\$184,968	\$190,718	57%	3%
	49200 Scholarships	\$17,880	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$41,304	\$118,628	\$178,000	331%	50%
Overhead and Operational Total		\$3,434,665	\$4,839,961	\$4,767,892	39%	-1%
Nonoperational						
	25350 Building Acquisition/Construction/Improvement	\$0	\$593,275	\$600,691	n/a	1%
	25351 Building Acquisition/Construction/Improvement	\$150,785	\$0	\$0	-100%	n/a
	25355 Sports Facilities	\$0	\$22,974	\$119,924	n/a	422%
	25370 Purchase of Moveable Equipment	\$49,141	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$246,401	\$558,534	\$437,104	77%	-22%
	25390 Other Facilities Acquisition & Construction	\$66,526	\$197,106	\$162,050	144%	-18%
	52100 Bonds, INTEREST ON DEBT	\$0	\$387,712	\$361,596	n/a	-7%

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	53100 Buildings, LEASE RENTAL	\$1,231,873	\$2,159,844	\$1,950,000	58%	-10%
	53150 Buildings - Interest	\$0	\$345,118	\$641,330	n/a	86%
Nonoperational Total		\$1,744,725	\$4,264,561	\$4,272,696	145%	0%
prorated						
	26491 PERF	\$233,552	\$257,196	\$245,260	5%	-5%
	26492 Social Security	\$667,782	\$843,299	\$818,932	23%	-3%
	26493 Workmen's Compensation	\$33,968	\$65,668	\$58,501	72%	-11%
	26494 Group Insurance	\$628,146	\$1,772,959	\$1,776,237	183%	0%
	26496 Unemployment Compensation	\$1,283	\$10,468	\$7,839	> 500%	-25%
	26498 Severance/Early Retirement Pay	\$0	\$79,146	\$53,728	n/a	-32%
prorated Total		\$1,564,730	\$3,028,735	\$2,960,497	89%	-2%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$9,633,462	\$11,825,419	\$11,802,914	23%	0%	58.9%	49.9%	50.5%
Student Instructional Support	\$1,218,634	\$2,064,075	\$1,859,791	53%	-10%	7.4%	8.7%	8.0%
Overhead and Operational	\$3,767,861	\$5,528,149	\$5,444,281	44%	-2%	23.0%	23.3%	23.3%
Nonoperational	\$1,744,725	\$4,264,561	\$4,272,696	145%	0%	10.7%	18.0%	18.3%
Grand Total	\$16,364,682	\$23,682,205	\$23,379,682	43%	-1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	66.3%	58.6%	58.4%